



GSA Office of Inspector General



Audit Plan

FY2003

FOREWORD

This FY 2003 audit plan reflects the results of the Office of Audits' planning effort. The audits and other reviews identified in this document were developed after consideration of the Presidential Government Initiatives, GSA's Strategic and other performance goals and measures, legal and regulatory requirements, discussions with GSA managers, and our own assessment of the management challenges facing the Agency. Our goal in developing the FY 2003 audit plan was to develop a road map of how our office can best protect the taxpayers' interests, help GSA managers improve their operations, and overall, add value derived from Government services.

The audit plan consists of three sections.

- Section one outlines our goals and strategies for helping to improve GSA operations*
- Section two presents the planned audits for FY 2003*
- Section three explains the different services that we make available to our customers*

The audits identified in this plan are considered to be our highest priority. Collectively, these reviews will assess many of GSA's programs, systems, operations, and management controls; will respond to requests from GSA management or will address issues mandated by law or regulation. In addition, this plan provides for our individual field audit offices to schedule other regional work and prevention activities; and respond to other requests or initiatives throughout the course of the year. Contract work will be scheduled as the need arises.

I want to thank GSA managers for their help in developing our audit program. Your comments, suggestions, and requests contributed greatly to the preparation of the FY 2003 final plan.

Eugene L. Waszily
Assistant Inspector General for Auditing

TABLE OF CONTENTS

FY 2003 STRATEGIES	1
FY 2003 AUDIT PLAN	4
INTERNAL REVIEWS	5
PUBLIC BUILDINGS SERVICE	5
FEDERAL SUPPLY SERVICE	9
FEDERAL TECHNOLOGY SERVICE	13
OFFICE OF THE CHIEF FINANCIAL OFFICER	16
OFFICE OF THE CHIEF INFORMATION OFFICER	19
OFFICE OF THE CHIEF PEOPLE OFFICER	21
OFFICE OF CITIZEN INITIATIVES	21
MULTIPLE SERVICES	22
OTHER INTERNAL REVIEWS	24
EXTERNAL AUDIT COVERAGE	24
SERVICES	25
COMMUNICATION	28
AUDIT CONTACT POINTS	30

FY 2003 STRATEGIES

Mission and Goals

The Office of Audit's mission is to add value and provide timely, cost effective, professional, and useful products and services to our clients and stakeholders. Our ultimate goal is to help improve GSA while simultaneously protecting the integrity of its operations. We intend to accomplish our mission by continuing to identify and address the challenges that we believe GSA management faces.

Our strategy relies on an open flow of communication with all of our customers. We will foster a professional relationship with our customers and recognize our mutual interest in helping GSA improve its operations and accomplish its goals.

Headquarters Reorganization

We are in the process of reorganizing the Office of Audits to streamline operations and focus our activities consistent with GSA. The Headquarters Audit Office (JA-H) has been eliminated and replaced with two new audit offices; the Acquisition Audit Office (JA-A) and the Real Property Audit Office (JA-R). The Acquisition Audit Office will have responsibility for auditing the Federal Supply Service, the Federal Technology Service, and those GSA Staff Offices responsible for acquisition policy or programs. The Real Property Audit Office will be responsible for auditing the Public Buildings Service and those GSA Staff

Offices that are responsible for real property policy or activities. These new offices coupled with the existing Financial and Systems Audit Offices give us four centers of expertise that are related closely to GSA's core functions. This realignment more fully embraces GSA's "one face to the customer" concept.

Information Network

In FY 2003 we intend to continue to leverage on our information network. This network, which we established several years ago to improve communications with GSA officials, consists of Regional Inspector Generals for Audits (RIGAs), audit managers and staff from across the country. During the course of the year, we will be periodically contacting GSA management to get a better understanding of the programs and initiatives that are taking place in the GSA services and staff offices so we can plan our audit efforts better and enhance our services to you. We also encourage you and your staff to

contact the RIGAs whenever you have issues to discuss. We believe that by improving our communication and getting a better understanding of each other we can both benefit and better serve our common goal – to add value to GSA and the American taxpayer.

Changes to Auditing Standards

The General Accounting Office recently issued a revision to the independence standard contained in the Government Auditing Standards. This amendment prohibits Federal audit organizations from performing certain types of management consulting projects because they may call into question the independence of the auditors when performing subsequent audit work in the same area. Although our office has always carried out consulting work with an eye toward maintaining our independence, we have suspended this type of work from our list of available services until we can

assure ourselves that all services we offer meet both the letter and the spirit of the standard.

Planned Reviews

In FY 2003, we intend to emphasize national reviews of GSA programs, financial statements, management controls and conduct those reviews that are required by law, executive or other order or regulation. These reviews have become the staple of our organization. We will also continue to offer a variety of non-audit services that are intended to assist management in improving operations. These services include benchmarking services, ex-officio membership in agency task forces, commenting on proposed or pending regulatory and legislative issues, participating in government-wide projects, performing system development efforts etc. Contract audit services will also be available to help GSA contracting officials carry out their procurement responsibilities and obtain best value for Federal customers and the American taxpayers.

Descriptions of some of the services that we perform may be found on pages 25 – 27.

Other Clients

Outside of GSA we intend to work with the Congress and its committees, the OMB, the President's Council on Integrity and Efficiency, and others on issues pertinent to GSA and to carry out our legislative mandates. We will participate with these customers on issues that are directly pertinent to GSA and Government wide issues by providing audit, benchmarking, and analytical services, prompt answers to questions and testimony or other professional advice.

FY 2003 AUDIT PLAN

The Fiscal Year 2003 Audit Plan represents the Office of Audits' roadmap for using its available resources in the next fiscal year. The Plan anticipates a resource mix utilizing 75 percent of the available direct staff for internal and 25 percent for contract audits. This mix continues our emphasis on high priority reviews of GSA programs, yet provides sufficient time for contract oriented reviews.

The plan allots a significant amount of the internal audit time

to the more substantial program, information systems, management control, and regulatory reviews, while still providing reasonable coverage for compliance and regional issues. We recognize that over the coming year GSA managers will request special audits to be performed on a priority basis. Although we intend to maintain the overall direction presented in this audit plan, the plan contains sufficient flexibility to respond to these management requests.

INTERNAL REVIEWS

Detailed information, by service or staff office, on planned internal coverage is presented separately in the paragraphs that follow.

PUBLIC BUILDINGS SERVICE

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Program	Lease Administration Practices	Washington (JA-R)

FOCUS: With over 6,300 leases generating approximately \$3 billion in revenue, how effective is GSA in administering its leases? Do current management controls ensure that the program is being administered efficiently and effectively, and are actions taken by PBS in the best interests of the government and responsive to tenant needs?

DATE: September 2003

Program	Inventory Reporting Information System	Washington (JA-W)
---------	---	-------------------

FOCUS: The Inventory Reporting Information System (IRIS) is a key information system used by PBS to manage the Repair and Alteration Program. Is the data consolidated in IRIS accurate and complete, and are adequate security controls in place? This assignment will be coordinated with the review of the Asset Business Plan Data Integrity project.

COMPLETION DATE: September 2003

Program	Contracting for Utility Services	Fort Worth
---------	---	------------

FOCUS: Is the use of new approaches in contracting for utility services, such as combining requirements and “futures pricing,” working as envisioned and are best practices being shared among regions?

COMPLETION DATE: September 2003

TYPE OF
REVIEW

AUDIT TITLE

MANAGING
AUDIT OFFICE

Program

Construction Program

Washington
(JA-R)

FOCUS: The construction excellence program was established to help PBS improve the management of its construction program. This audit will assess whether PBS's construction program is achieving its objectives of competing projects timely and with minimal changes. The scope of this project will include an assessment of the effectiveness of the Construction Excellence Program in achieving its objectives of improving the management of the PBS construction program and will assess whether the performance measures established for the construction program are reasonable. In addition PBS construction projects have experienced a number of significant claims over the past several years. The scope of this review will evaluate the reasons for the claims in GSA's construction contracts, and what changes in the construction program are needed to eliminate or significantly reduce these claims? This project will expand the audit performed in Region 4 in FY 2002 to include regions 2, 5, and 9.

COMPLETION DATE: September 2003

Program

**Portfolio Restructuring
Initiative**

Washington
(JA-W)

FOCUS: PBS has implemented an initiative to assess, re-classify, and restructure its inventory of buildings based on criteria which includes whether the buildings are income producing or not. This initiative is a key component in a decision model designed to help alleviate the aging inventory of government owned space. How effective is PBS's portfolio restructuring initiative. Is PBS investing its resources in strong income producing assets?

COMPLETION DATE: March 2004

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
----------------	-------------	-----------------------

Program	Asset Business Plan Data Integrity	Atlanta
---------	---	---------

FOCUS: Since the asset business plans are used by PBS managers to make key decisions regarding space in GSA's owned and leased inventory, how accurate is the data contained in the Asset Business Plans and does this data reconcile to other PBS databases? This assignment will be coordinated with the IRIS Review.

COMPLETION DATE: March 2004

Management Control	Purchase Card Usage-PBS	Atlanta, Fort Worth
--------------------	--------------------------------	---------------------

FOCUS: Are satisfactory management controls in place for the ordering and accepting of goods and services by credit card holders?

COMPLETION DATE: March 2003

Management Control	Warranty Claims for Repairs	Fort Worth
--------------------	------------------------------------	------------

FOCUS: Do management controls ensure that repairs for PBS purchased products with warranties are made as warranted claims?

COMPLETION DATE: September 2003

Management Control	Background Suitability Checks for Contract Employees	New York
--------------------	---	----------

FOCUS: Does GSA have appropriate management controls in place to ensure that background suitability checks are implemented for contractor employees before they are allowed to work in GSA controlled facilities?

COMPLETION DATE: September 2003

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
-------------------	-------------	--------------------------

Management Requested	Tax Escalation Recovery Procedures	New York
-------------------------	---	----------

FOCUS: Since GSA leases are intended to be revenue neutral, is GSA collecting enough taxes from the lessee to pass-through to the lessor, especially when tax escalations occur? What has GSA done to ensure that the tax assessments and tax bills are fair? This is a follow-up to a previous audit.

COMPLETION DATE: March 2003

Management Requested	Occupancy Agreements - Follow-up	Washington (JA-W)
-------------------------	---	----------------------

FOCUS: Have there been any improvements in the use of Occupancy Agreements? This is a follow-up review of this program.

COMPLETION DATE: September 2003

Regulatory	Water and Sewer Usage	Washington (JA-W)
------------	------------------------------	----------------------

REQUIRED BY: Consolidated Appropriations Act. The Act requires the quarterly review of payments made to the District of Columbia for utility services.

COMPLETION DATE: September 2003

FEDERAL SUPPLY SERVICE

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Program	Multiple Award Schedule Services	Washington (JA-A)

FOCUS: Contracting for services, particularly professional services, under the Multiple Award Program has grown extensively since the passage of the Federal Acquisition Streamlining Act in 1996 and involves billions of dollars. The contracting methods, pricing, and contract administration practices of MAS schedule users are an area of concern. This review will focus on whether Federal customers are following FSS's guidance for obtaining best value, competitive solutions in awarding task orders for schedule services. How can FSS improve its contracting and administering of MAS service contracts? This review will also address whether performance measures established by FSS for MAS services are effective or can they be improved.

COMPLETION DATE: March 2003 (Phase 1) and September 2003 (Phase 2)

Program	National Maintenance Control Centers	Chicago
---------	---	---------

FOCUS: GSA's Fleet Management uses Maintenance Control Centers located throughout the country to coordinate the repairs for a fleet of over 150,000 vehicles. Through April of FY 2002, the Fleet recorded \$53 million in vehicle repair and maintenance expenses. How effective are the National Maintenance Control Centers in controlling repair costs and payments?

COMPLETION DATE: March 2003

Program	Acquisition Workforce Qualifications	Washington (JA-A)
---------	---	----------------------

FOCUS: As a primary contracting agency is FSS effectively implementing the qualification provisions required by the Federal Acquisition Reform Act to its civilian acquisition workforce?

COMPLETION DATE: September 2003

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
-------------------	-------------	--------------------------

Program	Travel Management Center Services	Washington (JA-A)
---------	--	----------------------

FOCUS: The Travel Management Centers are contracted to arrange travel services and ensure adherence to the Federal Travel Regulations. Government agencies pay travel management centers directly for services. Is the GSA's Travel Management Center Program effective in carrying out its mission by: ensuring the government traveler is getting the lowest applicable fare; charging the appropriate service fees based on the type of services rendered; billing and collecting the Industrial Funding Fee on behalf of GSA; and performing the reconciliation of the Centrally Billed Accounts and identifying billing discrepancies?

COMPLETION DATE: September 2003

Program	FSS Special Order Program	Washington (JA-A)
---------	----------------------------------	----------------------

FOCUS: The Special Order Delivery Program (SOP) is a long-standing FSS program that is designed to help federal customers obtain needed products. However there is concern that FSS may have alternative procurement vehicles in place that may be less costly to the taxpayer. Does the special order delivery program, outside of vehicle acquisitions, generate sufficient income to cover costs? Are the items procured under the SOP that exclusive or necessary to warrant continuation of the program?

COMPLETION DATE: March 2004

Program	Depot Upgrades and Modernization	San Francisco
---------	---	------------------

FOCUS: Since FSS intends to relocate its Stockton operation, modernize its new operation at Sharp Army Depot, and subsequently make similar modernizations at Burlington, are the financial investments and other operational changes being made cost effective?

COMPLETION DATE: March 2004

TYPE OF
REVIEW

AUDIT TITLE

MANAGING
AUDIT OFFICE

Systems

FedBizOps

Washington
(JA-T)

FOCUS: FedBizOps is a daily publication announcing Federal government procurement opportunities. It replaced the Commerce Business Daily as the official listing of all Federal government contracting opportunities and awards over \$25,000 and is mandated by the Federal Acquisition Regulation. It provides universal Internet access to Federal business. This review will focus on questions such as: How successful has GSA been at ensuring electronic postings of solicitations to the Internet? Does the system meet user needs? Has the vendor upload module been implemented and does this module provide customers with needed capabilities and system security?

COMPLETION DATE: March 2003

Systems

**Automated Supply System
FSS-19**

Washington
(JA-T)

FOCUS: FSS 19 is the primary system in FSS that supports its worldwide procurement and supply functions. Did re-engineering the procurement and distribution processes in FSS-19 improve its efficiency and effectiveness? Is FSS achieving projected performance improvements with its initiative to provide more "on line" and Electronic Data Interchange (EDI) capabilities through modifications to the FSS 19 system?

COMPLETION DATE: September 2003

Management
Control

European Fleet Operations

Chicago

FOCUS: FSS has over 6,000 vehicles located in Europe with program income exceeding \$29 million. Are management controls in place to ensure the fleet operations and assets in Europe are effectively managed? Particular emphasis will be placed on the effectiveness of the financial controls over maintenance and repair expenditures.

COMPLETION DATE: September 2003

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Management Control	Controls Over Vehicle Disposal Sales Proceeds	Washington (JA-F)

FOCUS: Are management controls over the proceeds from sales of vehicles effective in ensuring that all proceeds are received, and deposited in a timely manner? This issue was identified as a significant item in the management letter accompanying the GSA financial statements.

COMPLETION DATE: September 2003

Task Force	Fleet/PEGASYS	Chicago
------------	----------------------	---------

FOCUS: To assist and advise this Agency Task Force on the enhancement of financial systems that pertain to GSA's fleet.

COMPLETION DATE: Continuing

FEDERAL TECHNOLOGY SERVICE

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Program/Systems	Telecommunications Ordering and Processing System (TOPS)	Washington (JA-A)

FOCUS: TOPS is used by FTS to generate orders, track customer inventory and bill FTS customers for local telecommunications services. Is TOPS billings and order processing accurate, complete, and timely; and does it fully support the MAA Program?

COMPLETION DATE: September 2003

Program	Wireless Telephone Service	Kansas City
---------	-----------------------------------	-------------

FOCUS: The growth of wireless telephone use has skyrocketed in recent years. What has FTS done to provide “best value” wireless services for customer agencies on a worldwide basis?

COMPLETION DATE: September 2003

Program	Metropolitan Area Acquisition (MAA)	Washington (JA-W)
---------	--	----------------------

FOCUS: The MAA Program intends to reduce costs of Federal agencies for local telephone service by increasing competition for contracts in large metropolitan areas. The program has the potential to save the taxpayer millions of dollars. This is a follow-up to a prior audit. This review will focus on whether FTS is implementing the MAA Program in a timely manner, and has competition resulted in the lowering of local telecommunications costs?

COMPLETION DATE: March 2004

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Program/Systems	Federal Systems Integration and Management Center	Chicago

FOCUS: FEDSIM provides leading edge information technology goods and services to Federal Agencies worldwide on a cost reimbursable basis. The FEDSIM sales are growing rapidly with expected revenues approaching a billion dollars. This review will focus on whether FEDSIM is efficiently fulfilling customer orders, managing customer accounts, and keeping customers informed. If not, what can be done to improve its operational efficiency and effectiveness?

COMPLETION DATE: March 2004

Systems	Third Generation System (3GS)	Washington (JA-T)
---------	--------------------------------------	-------------------

FOCUS: FTS functions as a broker between Federal agencies and commercial firms to provide regulatory compliant support, project management and funds management. The 3GS application is intended to manage the processes: tracking customers, managing contractors and certifying funds. 3GS will interface with Pegasys and will be accessible by browser so that customers and industry partners will have limited access via the Internet. This review will focus on whether the 3GS requirements and design goals are being met with FTS's development of the system.

COMPLETION DATE: March 2004

Management Control	Controls Over Information Technology (IT) Fund Fixed Assets	Washington (JA-F)
--------------------	--	-------------------

FOCUS: Does management have adequate controls over the fixed assets in the Information Technology Fund? This area was identified as a significant item in the management letter accompanying the audit of GSA's financial statements.

COMPLETION DATE: March 2003

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Management Control	FTS Financial Service Centers	Washington (JA-A)

FOCUS: This project will assess the effectiveness of the FTS financial management service centers in Philadelphia and Atlanta. The Philadelphia Center handles IT Solutions orders and the Atlanta center handles orders for network services. The focus of this review will be to assess whether the existing management controls of the centers ensure that the billing and collection functions are properly carried out and are achieving the expected outcomes.

COMPLETION DATE: March 2004

Management Control	Financial Controls Over the FEDSIM Program	Washington (JA-F)
--------------------	---	-------------------

FOCUS: Are financial controls over the FEDSIM program effective and operating efficiently to meet objectives?

COMPLETION DATE: March 2004

Management Requested	Order Processing	Chicago
----------------------	-------------------------	---------

FOCUS: How effective is the FTS order processing system for Information Technology (IT) services and products?

COMPLETION DATE: September 2003

OFFICE OF THE CHIEF FINANCIAL OFFICER

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Management Control	External Services	Kansas City

FOCUS: The External Services Division of the Heartland regions Finance Center provides accounting support services to small agencies, committees or commissions that do not maintain a full accounting staff. Does the External Service Division have appropriate controls in place to account for receipts and disbursements as well as reports provided to its customers?

COMPLETION DATE: March 2003

Management Control	Controls Over Payments	Kansas City & Fort Worth
-----------------------	-------------------------------	--------------------------------

FOCUS: Can controls be improved and operations made more effective if GSA's two finance centers used the same practices for paying vendors and billing customers? This review will compare and contrast both finance centers to identify the best practices being used.

COMPLETION DATE: September 2003

Management Control	Working Capital Fund	Washington (JA-F)
-----------------------	-----------------------------	----------------------

FOCUS: Are the working capital fund revenues and expenses being properly accounted for and used consistently with appropriate laws and regulations?

COMPLETION DATE: September 2003

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Special Project	Consolidation of Credit Card Activities in GSA	Washington (JA-F)

FOCUS: The Office of the Inspector General believes that through the combined efforts of the CFO's office and the OIG, actions have been taken by management to improve controls over credit cards. The OIG will prepare a report profiling GSA's efforts to control credit cards. This assignment will be a joint project with the Office of Investigations and will be coordinated with the CFO's office.

COMPLETION DATE: March 2003

Regulatory	Management Challenges	Washington (JA-O)
------------	------------------------------	-------------------

REQUIRED BY: Reports Consolidation Act of 2000. The Inspector General must render an opinion on the most serious management and performance challenges facing the agency.

COMPLETION DATE: March 2003

Regulatory	Controls Over Payroll	Washington (JA-F)
------------	------------------------------	-------------------

REQUIRED BY: Government Reform Act. The Inspector General is required to assist the Office of Personnel Management in assessing the reasonableness of the personnel withholding and contribution information reported by GSA.

COMPLETION DATE: September 2003

Regulatory	Oversight of CPA Contract, 2003	Washington (JA-F)
------------	--	-------------------

REQUIRED BY: OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. This Act requires an annual audit of organizational-wide financial statements.

COMPLETION DATE: March 2004

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Regulatory	Federal Managers' Financial Integrity Act 2003	Washington (JA-F)

REQUIRED BY: Federal Managers' Financial Integrity Act. Inspectors General must assess and report on the adequacy of the Agency's' management controls.

COMPLETION DATE: March 2004

Monitor	PEGASYS	Washington (JA-F)
---------	----------------	----------------------

FOCUS: GSA is in the process of replacing the NEAR financial accounting system with the new "Pegasys" system. This assignment will monitor the progress of the implementation of Pegasys.

COMPLETION DATE: Continuing

OFFICE OF THE CHIEF INFORMATION OFFICER

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Systems	Clinger-Cohen Act of 1996 Overview	Washington (JA-T)

FOCUS: This law establishes authority and requirements for the Chief Information Officer, including the development of an agency-wide process for capital planning and Information Technology Architecture to ensure that system investments are justified based on business mission requirements. What progress has GSA made toward developing and implementing a Information Technology Architecture as required by the Clinger-Cohen Act of 1996, and what challenges need to be addressed to reach established agency goals?

COMPLETION DATE: September 2003

Systems	Government Information Security Reform Act	Washington (JA-T)
---------	---	----------------------

FOCUS: Under the Government Information Security Reform Act legislation, OMB has required agencies to report on their IT security programs and to have an annual IG evaluation of security for inclusion in the report. Since the current GISRA legislation sunsets in FY 2002, the proposed replacement legislation, the Federal Information Security Management Act, is expected to continue the IG review and current reporting requirements. This audit will be performed consistent with the anticipated requirement. It will focus on assessing whether GSA 's IT Security Program ensures that adequate managerial and technical controls are in place for IT systems; and that integrity, confidentiality, authenticity, availability and non-repudiation is provided for information maintained within the IT enterprise architecture.

COMPLETION DATE: September 2003

TYPE OF
REVIEW

AUDIT TITLE

MANAGING
AUDIT OFFICE

Systems

GSA Web Page

Washington
(JA-T)

FOCUS: What is the status of the ongoing efforts to simplify and improve the agency's web site to meet the reported goals for the GSA.gov project?

COMPLETION DATE: March 2004

OFFICE OF THE CHIEF PEOPLE OFFICER

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Management Requested	Print and Copy Services	Washington (JA-F)

FOCUS: What was the impact of transferring GSA print and copying services to the Defense Automated Printing Service (DAPS)?

COMPLETION DATE: March 2003

OFFICE OF CITIZEN INITIATIVES

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Monitor	Office of Citizen Initiatives	Washington (JA-T)

FOCUS: GSA is currently establishing this new organization, which consolidates all functions in GSA that deal with the public. This office is also responsible for handling the Firstgov.gov web site, which is the US Government portal to millions of pages of government information, services and on line transactions. This assignment will monitor and review the progress of the implementation of the new Office of Citizen Initiatives in GSA.

COMPLETION DATE: Continuing

MULTIPLE SERVICES

TYPE OF REVIEW	AUDIT TITLE	MANAGING AUDIT OFFICE
Program	E-Gov Initiative on Federal Asset Sales	Kansas City

FOCUS: OMB, in response to the President's Management Agenda, has identified 23 initiatives that have the potential to improve customer service by Federal agencies. GSA is responsible for several of these initiatives, including one related to selling Federal real and personal property no longer needed by Federal agencies. This project would evaluate GSA's current efforts to dispose of real and personal property as well as how this initiative will effect GSA operations.

COMPLETION DATE: September 2003

Program	Emergency Preparedness	Washington (JA-W)
---------	-------------------------------	----------------------

FOCUS: In view of September 11th and the current emphasis on security, has GSA developed and implemented a comprehensive emergency response plan that will help protect GSA employees and ensure continuity of Agency operations in time of crisis?

COMPLETION DATE: March 2004

Management Control	Purchase Card Usage - Staff Offices	Washington (JA-F)
-----------------------	--	----------------------

REQUIRED BY: Are satisfactory management controls in place for the ordering and accepting of goods and services by credit cardholders?

COMPLETION DATE: March 2003

TYPE OF
REVIEW

AUDIT TITLE

MANAGING
AUDIT OFFICE

Regulatory

Performance Measures 2003

Washington
(JA-F)

REQUIRED BY: OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. We will select a sample of performance measures for test and evaluation following the guidelines in the OMB Bulletin.

COMPLETION DATE: March 2004

OTHER INTERNAL REVIEWS

Regional Plan Audits

Our audits in the Regional area include those planned at the beginning of the Fiscal Year that are to initially be performed at the local level and, if found to have national impact, expanded to other regions. These planned audits have been listed previously in the various service or staff offices sections. In addition, we have set aside internal direct staff time for performing regional plan reviews that are initiated by the Regional Inspector General for Auditing to

address management requests and to review areas of regional interest.

Preventative Audits

In addition to the reviews identified previously, we will continue to perform the recurring types of preventative audits. These reviews are designed to assure that GSA gets what it pays for and to assess the economy and efficiency of operations and compliance with laws, regulations, and policies.

EXTERNAL AUDIT COVERAGE

The FY 2003 Audit Plan provides ample resources for assisting contracting officers with evaluations of significant proposals and contracts. We have not specifically identified the preaward or postaward contract audits that are expected to be

reviewed since the individual contract audits that will be performed are identified during the year. Instead, we assign a block of time to our field offices for performing the various types of contract audits.

SERVICES

The services the Office of Audits provides, as well as a brief description of each service, are listed in the following paragraphs. If, at any time, you believe that we can provide a needed service, please do not hesitate to contact us. You can request services via telephone, FAX, e-mail, or letter.

For Central Office requests, please contact Mr. Joseph M. Adamchak, Director, Audit Planning Staff. For regional requests, please contact the Regional Inspector General for Auditing in the cognizant region. Rocky Mountain Region requests should be addressed to Mr. Arthur L. Elkin, Regional Inspector General for Auditing (JA-6). The list of the office addresses and telephone numbers for our various contact points may be found on pages 30 - 33.

AUDIT SERVICES

We intend to produce audits that add value to GSA. The audit services we normally provide include:

- **Program Reviews** that assess whether the program is meeting expectations, operating in a cost-responsible manner, or could be accomplished in a better way;
- **Systems Reviews** that evaluate whether GSA's information systems assist the Agency in meeting customer needs, allow management to assess the efficiency and effectiveness of operations, and meet all user requirements;
- **Management Control Reviews** that assess whether the existing system of management controls can reasonably ensure that program assets are adequately safeguarded, efficiently used, and appropriately monitored, and that expected outcomes are achieved;

- **Regulatory Reviews** that are mandated by law or regulation such as FMFIA, GPRA, the CFO Act, etc.;
- **Compliance Reviews** that are performed to evaluate conformance with applicable laws, regulations, and policies and to provide safeguards against fraud, waste, or abuse.

NON-AUDIT SERVICES

The Office of Audits assists management in improving operations and assessing the best ways to do business. We advise managers based on independent assessments of programs, functions, procedures, etc. The types of services we offer include the following:

- **Reviews** that frequently use benchmarks and analyses of best practices to determine if GSA is delivering comparable products and/or services as effectively as other entities;
- **Task Force Participation** that involves furnishing staff auditors to advise and assist Agency Task Forces such as the CFO's Agency-wide Cost Accounting Implementation;
- **Monitoring Services** whereupon this Office assigns an auditor(s) to observe ongoing Agency actions and advise management of potential problems, give assurance that appropriate controls exist, etc.

OTHER AVAILABLE SERVICES

The Office of Audits also provides such other services as:

- **Fraud Probes** that are normally performed when either GSA management or the OIG suspects that fraudulent activity may exist,
- **Attendance at Meetings** such as those held at the Commissioner or Regional Administrator level,
- **Speaking at Meetings/Functions** on agreed upon subjects, and
- **Sharing of Expertise** that may/should be shared with Agency employees.

CONTRACTING OFFICER SERVICES

The Office of Audits provides assistance to contracting officials in awarding and administering GSA contracts. We perform both preaward audits of proposals and postaward audits of contracts. We also furnish support to Agency contracting and legal personnel in negotiation/litigation of claims and contract disputes. In addition, we furnish assistance on civil fraud and criminal matters.

COMMUNICATION

Communication is a vital element in all aspects of our operation both within GSA and with our external customers.

COMMUNICATION WITH GSA MANAGEMENT

We established our information networks to improve communications with GSA officials and to help improve our audit planning process. We will contact GSA management throughout the year to get current information concerning programs and initiatives that are taking place in the GSA services and staff offices. In addition we encourage you and your staff to contact the RIGAs whenever you have issues to discuss. We believe that by improving the communication outside of the audit process and getting a better understanding of each other's concerns, we can both benefit and better serve our common goal – to help GSA be the best agency that it can be.

We also intend to keep management informed of the status of our audits during each phase of the audit process. We will use audit engagement letters at the start of the review to provide a general explanation of what we intend to look at, where work will be performed, the estimated start date of the audit, etc. We will continue to hold entrance and exit conferences and prepare draft and final reports as we have in the past. We will also hold meetings during the review process to keep management informed as to the progress of the review.

Upon completion of our reviews, we intend to ask for your help in evaluating the quality and value of our products and services. Each audit report includes a customer survey questionnaire that we hope will be completed by the cognizant manager or contracting officer. Our office

uses the completed questionnaires to assess and improve the usefulness of our audits and related services.

COMMUNICATION WITH THE CONGRESS

The Office of Inspector General is required by law to keep the Congress informed of our varied activities. The Inspector General Act of 1978, as amended, requires that we provide a listing of all audit reports issued during the period as well as summaries of significant reports. We also furnish information on the resolution status of reports issued, including information concerning management decisions, any significant management decision with which the OIG is in disagreement, or any significant revisions to management decisions, etc. All audit reports resulting from projects identified in this audit plan will eventually be included in the OIG's Report to the Congress.

In addition, the Congress is calling upon our Office with increasing regularity to provide information and testimony on GSA programs, policies and operations consistent with our legislative mandates. Furthermore we are receiving an increasing number of congressional inquiries and requests for information concerning specific issues or concerns from constituents. We intend to fully meet our responsibilities to the Congress and the American people and have set aside resources for these efforts and initiatives in this audit plan.

AUDIT CONTACT POINTS

REGION	ADDRESS	TELEPHONE
Central Office	Joseph M. Adamchak Director, Audit Planning Staff (JAN) General Services Administration 18th & F Streets, NW RM. 5308 Washington, DC 20405	Office Number (202) 501-0374 FAX Number (202) 219-0197
1	Joseph B. Leland Regional Inspector General for Auditing (JA-1) General Services Administration O'Neill Federal Bldg., RM. 1003 10 Causeway Street Boston, MA 02222	Office Number (617) 565-6795 FAX Number (617) 565-6817
2	Joseph M. Mastropietro Regional Inspector General for Auditing (JA-2) General Services Administration 26 Federal Plaza, Room 1751 New York, NY 10278	Office Number (212) 264-8620 FAX Number (212) 264-6400
3	Glenn D. Merski Regional Inspector General for Auditing (JA-3) General Services Administration John Wanamaker Bldg., RM. 782 100 Penn Square East, 7th Floor Philadelphia PA 19107-3396	Office Number (215) 656-6171 FAX Number (215) 656-6435
REGION	ADDRESS	TELEPHONE

- | | | |
|---|---|---|
| 4 | Warren T. Platt
Regional Inspector General
for Auditing (JA-4)
General Services Administration
Peachtree Summit Bldg., RM 1701
401 W. Peachtree Street, SW
Atlanta, GA 30365 | Office Number
(404) 331-5125
FAX Number
(404) 331-4772 |
| 5 | David K. Stone
Regional Inspector General
for Auditing (JA-5)
General Services Administration
Kluczynski Federal Bldg.
Mail Stop DPN 4-1, RM. 408
230 S. Dearborn Street
Chicago, IL 60604 | Office Number
(312) 353-7781
FAX Number
(312) 353-6583 |
| 6 | Arthur L. Elkin
Regional Inspector General
for Auditing (JA-6)
General Services Administration
1500 E. Bannister Rd., Rm. 2075
Kansas City, MO 64131 | Office Number
(816) 926-7052
FAX Number
(816) 926-5649 |
| 7 | Rodney J. Hansen
Regional Inspector General
for Auditing (JA-7)
General Services Administration
819 Taylor Street, Rm. 10A34
Fort Worth, TX 76102 | Office Number
(817) 978-2571
FAX Number
(817) 978-7201 |

REGION	ADDRESS	TELEPHONE
9	Joseph J. Brewster Acting Regional Inspector General	Office Number (415) 522-2744

	for Auditing (JA-9) General Services Administration 450 Golden Gate Ave. Rm. 7-5262 San Francisco, CA 94102-3400	FAX Number (415) 522-2760
T	Gwendolyn A. McGowan Regional Inspector General for Auditing – Information Technology Audit (JA-T) General Services Administration Crystal Square 4, Suite 607 1745 Jefferson Davis Highway Arlington, VA 22202	Office Number (703) 308-1223 FAX Number (703) 308-1715
F	Richard M. Gallagher Regional Inspector General for Auditing – Finance and Staff Office (JA-F) General Services Administration 18th & F Streets, NW., RM. 6042 Washington, DC 20405	Office Number (202) 501-0006 FAX Number (202) 501-2349

REGION	ADDRESS	TELEPHONE
A	Henry Noll, Jr. Regional Inspector General for Auditing – Acquisition Programs Audit (JA-A) General Services Administration Crystal Square 4, Suite 400 1745 Jefferson Davis Highway Arlington, VA 22202	Office Number (703) 603-0189 FAX Number (703) 603-0349
R	Regina O’Brien Regional Inspector General for Auditing – Real Property Audit (JA-R) General Services Administration 1800 F Street, NW, Rm. 5308 Washington, DC 20405	Office Number (202) 501-0374 FAX Number (202) 219-0197
W	Andrew A. Russoniello Regional Inspector General for Auditing – National Capital Region (JA-W) General Services Administration 7th & D Streets, SW, Rm. 1064 Washington, DC 20407	Office Number (202) 708-5340 FAX Number (202) 708-7494